

UNITED STATES MARINE CORPS
Financial Management School
Marine Corps Combat Service Support Schools
PSC Box 20041
Camp Lejeune, North Carolina 28542-5050

AFC 0305
DEC 1999

STUDENT OUTLINE

AUDIT DAILY STATEMENT OF ACCOUNTABILITY

LEARNING OBJECTIVES:

TERMINAL LEARNING OBJECTIVE:

Given a daily statement of accountability, support documents, a calculator, and the reference, audit daily statement of accountability to ensure accuracy and completeness prior to submission for certification with the DODFMR, Vol. 5. (3432.04.15)

ENABLING LEARNING OBJECTIVES:

(1) Given a simulated situation involving the statement of the agent officer's account, subsidiary records, a calculator, and the reference, audit the statement of the agent officer's account for correctness in accordance with DODFMR Vol. 5. (3432.04.15a)

(2) Given a simulated situation pertaining to a daily agent accountability summary, subsidiary records, a calculator, and the reference, audit the daily agent accountability summary for correctness in accordance with DODFMR Vol. 5. (3432.04.15b)

1. STATEMENT OF AGENT OFFICER'S ACCOUNT (DD FORM 1081)

a. The purpose of the DD form 1081 is to serve as a summary of cash transactions and receipt for cash and vouchers on hand between DOs and their agents officers (deputies, agents, cashiers, paying agents, and collection agents).

b. The DD Form 1081 summarizes transactions for the period of duty covered by the turn-in. The Disbursing Officer or primary deputy shall verify the DD Form 1081 when the deputy,

agent, or cashier's account is settled. The verification includes an actual cash count.

2. PREPARATION OF THE STATEMENT OF AGENT OFFICER'S ACCOUNT (DD FORM 1081) BY THE DISBURSING OFFICER

a. Disbursing Officers shall prepare the DD Form 1081 in an original and 2 copies to account for an advance of funds to an agent officer. (Deputies, cashiers, etc.)

b. The Disbursing Officer and the agent officer shall place an "X" in the box provided opposite the "On Advance" statement as appropriate, to indicate that the form is to account for an advance of funds to an agent officer, and they shall complete the date and signature blocks to authenticate the statement shown opposite the box checked.

c. The signed original and duplicate of the form shall be delivered to the agent officer. The triplicate copy shall be retained by the DO pending the return of the signed original by the agent officer.

3. PREPARATION OF STATEMENT OF AGENT OFFICER'S ACCOUNT (DD FORM 1081) BY AGENT OFFICER

a. The agent officer shall prepare DD Form 1081 in an original and 2 copies to account for a return of funds and/or vouchers to the Disbursing Officer.

b. The agent officer and the Disbursing Officer shall place an "X" in the box provided opposite the "On Return" statement as appropriate, to indicate that the form is prepared to account for the return of funds and/or vouchers to the Disbursing Officer, and they shall complete the date and signature blocks to authenticate the statement shown opposite the box checked.

c. The signed original and duplicate of the DD Form 1081, with the funds and/or vouchers, shall be delivered to the DO. The triplicate copy shall be retained by the agent officer pending return of the signed duplicate by the DO.

4. PURPOSE OF THE DAILY AGENT ACCOUNTABILITY SUMMARY (DD FORM 2665)

a. The DD Form 2665 is the prescribed daily accountability document to the DO for **deputies, agents, and cashiers**.

b. The DD Form 2665 is a stand-alone document that provides a complete picture of the deputy, agent, or cashier's accountability transactions for each business day. In order for the DD Form 2665 to depict a continuous picture of the transactions affecting the accountability of a deputy, agent, or cashier, the first DD Form 2665 prepared after receipt of an advance from the DO shall show the advance, and the last DD Form 2665 prepared up to the time of turn in shall show the turn in.

5. PREPARATION OF THE DAILY AGENT ACCOUNTABILITY SUMMARY (DD FORM 2665)

a. The DD Form 2665 is prepared for each day business is transacted and is used in conjunction with the DD Form 1081. The DD Form 1081 is used as the covering transmittal document for submission of the DD Form 2665 to the Disbursing Officer.

b. The DD Form 2665 is prepared in an original **only** and shall be a permanent record (typed or printed in ink).

PRACTICAL APPLICATION:

6. PURPOSE OF THE DAILY STATEMENT OF ACCOUNTABILITY (DD FORM 2657)

a. The DD Form 2657 summarizes the amounts the Treasury would look to recover from the if the DO ceased operations on that day.

b. Documents representing cash for which the DO remains accountable but which are not physically in the DO's custody (such as the DD Form 1081) shall be kept in the DO's vault or safe and shall be accounted for daily on the DD Form 2657.

c. When accounts are inspected, the DD Form 2657 shall be presented to the inspecting officer(s) for examination.

d. Amounts on the DD Form 2657 are at a summary level only, including a summary of all disbursements and collections made during the business day by the DO, deputies, agents and cashiers.

e. Section I of the DD Form 2657 computes the total DO accountability to the Treasury at the end of each business day. Accumulated DD Form 2657 accountability on the last day of the accounting period (Month-to-Date Column) is the accountability reported on the SF1219. Which will be discussed in a future class.

7. PREPARATION OF THE DAILY STATEMENT OF ACCOUNTABILITY (DD FORM 2657)

a. Every Disbursing Officer shall prepare a DD Form 2657 for each day business is transacted.

b. The DD Form 2657 shall be prepared in an original **only** and shall be a permanent record (typed, or printed in ink).

PRACTICAL APPLICATION: